

Exhibit P



Arnie Herz, Esq.

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October 10, 2013

VIA EMAIL

Nicolas BOURG

CEO

Triadou SPV S.A.

15, Rue du Fort Bourbon

L-1249, Luxembourg

nb@sdg-if.com

Dear Nicolas:

Regarding the Tri-County Mall sale, as we discussed I am only aware of one 5% commission totaling \$2,250,000 paid from Tri-County Mall Investors, LLC ("Tri-County LLC") to MeM Energy Partners, LLC ("MeM").

Felix advised me that the investor approved the commission as standard and reasonable under the circumstances and requested that I serve as escrow agent for MeM as an accommodation to them. He informed me that MeM had done an amazing job and that the Investor wanted to maintain a good relationship with them. Therefore, he asked that I serve as escrow agent at their request.

Accordingly, I opened a special escrow account in the name of MeM. Felix wired these funds from the Tri-County LLC account into the MeM Special Escrow Account. I then disbursed the proceeds at the direction of MeM. I took a standard and reasonable fee agreed to by MeM for serving as escrow agent in setting up the account and administering the escrow. This fee was paid by MeM out of its commission.

Contrary to what Felix told me, you informed me yesterday that you did not have any agreement with Felix Sater or MeM regarding the payment and amount of said commission, and therefore, that you never approved the payment of same.

Moreover, a larger dispute has developed between Felix Sater and Tri-County LLC. Because I served as escrow for MeM, counsel for Tri-County LLC and as counsel for Felix Sater on unrelated matters, this creates a potential conflict situation for me. Accordingly, for me to continue to serve as counsel, I need this conflict acknowledged and waived.

Nicolas BOURG
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I acknowledge that the statements above only reflect my understanding and appreciation of the circumstances relating to the above-mentioned commission.

By signing below, this confirms that Triadou, SPV S.A. has no objections to my having served as a special escrow agent for the above commission paid to MeM Energy on the sale of the Tri-County transaction and waives any conflict that may exist regarding same.

By signing below, this confirms that Triadou, SPV S.A. is aware that I have represented Felix Sater in the past on matters unrelated to the Tri-County Mall dispute and waives any conflict that may exist regarding same.

By signing below, you acknowledge that before signing you sought the advice and counsel of Diane Artal, Esq.

Very Truly Yours,

A handwritten signature in blue ink, appearing to read 'Arnie Herz', is written over a horizontal line.

Arnie Herz

**Above Terms in Paragraphs 7- 9 Agreed to:
Triadou SPV S.A.**

By: _____
Nicolas BOURG, CEO and Manager